

## WHAT IS CLAIMED IS:

1. A method for producing a polishing pad, comprising the steps of:
  - 5 dispersing water-soluble particles in a crosslinking agent to produce a dispersion,
  - mixing the dispersion with a polyisocyanate and/or an isocyanate terminated urethane prepolymer to produce a mixed solution, and
  - 10 reacting the mixed solution to produce a polishing pad comprising a polishing layer having the water-soluble particles dispersed in a polymer matrix.
2. The method of claim 1, wherein the crosslinking  
15 agent has at least two functional groups each of which has an active hydrogen atom reactable with an isocyanate group, in a molecule.
3. The method of claim 1, wherein the crosslinking  
20 agent is a polyol and/or a polyamine.
4. The method of claim 1, wherein the crosslinking agent comprises a component having a number average molecular weight of not higher than 5,000 in an amount of not smaller  
25 than 30 wt% based on 100 wt% of the crosslinking agent.
5. The method of claim 1, wherein:  
the crosslinking agent is a polyol,  
in the step of producing the mixed solution, an isocyanate  
30 terminated urethane prepolymer, or a polyisocyanate and an isocyanate terminated urethane prepolymer is/are used, the isocyanate terminated urethane prepolymer is obtained by reacting a compound having at least two hydroxyl groups in a molecule with a polyisocyanate in an equivalent ratio

of the hydroxyl group (OH group) to an isocyanate group (NCO group) of 1/1.8 to 1/2.4, and the equivalent ratio of hydroxyl groups in the crosslinking agent to isocyanate groups in the isocyanate raw material  
5 (OH group/NCO group) is 1/0.9 to 1/1.4.

6. The method of claim 5, wherein the polyol is a diol and/or a triol.

10 7. A polishing pad obtained according to the method of claim 1, comprising a polishing layer having water-soluble particles dispersed in a polymer matrix.

15 8. The polishing pad of claim 7, wherein the volume of the water-soluble particles is 0.5 to 70% by volume when the volume of the polishing layer in the polishing pad is 100%.

20 9. The polishing pad of claim 7, wherein a tensile product for a tensile test at a temperature of 30°C and a pulling rate of 500 mm/min is 50 to 20,000 kgf/cm.